WHAT IS CLAIMED IS:

- 1 l. A composite spacer for use with a split gate flash memory cell on a substrate, comprising:
- a first spacer insulating layer having a first deposition distribution that varies as a
- 3 function of a location of said split gate flash memory cell on said substrate; and
- 4 a second spacer insulating layer overlying said first spacer insulating layer and having a
- 5 second deposition distribution that varies in substantial opposition to said first deposition
- 6 distribution of said first spacer insulating layer as a function of said location of said split gate
- 7 flash memory cell on said substrate.
- 1 2. The composite spacer as recited in Claim 1 wherein said composite spacer forms a
- 2 composite floating gate spacer proximate a floating gate of said split gate flash memory cell.
- 1 3. The composite spacer as recited in Claim 1 wherein said first spacer insulating layer
- 2 forms a thicker composition proximate a center of said substrate and a thinner composition
- 3 toward an edge of said substrate and said second spacer insulating layer forms a thinner
- 4 composition proximate said center of said substrate and a thicker composition toward said edge
- 5 of said substrate.
- 1 4. The composite spacer as recited in Claim 1 wherein said split gate flash memory cell is
- 2 located proximate a center of said substrate, said first spacer insulating layer having a thicker
- 3 composition and said second spacer insulating layer having a thinner composition.
- 1 5. The composite spacer as recited in Claim 1 wherein said first spacer insulating layer is
- 2 formed by a low pressure tetraethyl orthosilicate layer and said second spacer insulating layer is
- 3 formed by a plasma enhanced tetraethyl orthosilicate layer.

- 1 6. A method of forming a composite spacer for use with a split gate flash memory cell on a
- 3 providing a first spacer insulating layer having a first deposition distribution that varies as
- 4 a function of a location of said split gate flash memory cell on said substrate; and
- 5 depositing a second spacer insulating layer over said first spacer insulating layer, said
- 6 second spacer insulating layer having a second deposition distribution that varies in substantial
- 7 opposition to said first deposition distribution of said first spacer insulating layer as a function of
- 8 said location of said split gate flash memory cell on said substrate.
- 1 7. The method as recited in Claim 6 wherein said composite spacer forms a composite
- 2 floating gate spacer proximate a floating gate of said split gate flash memory cell.
- 1 8. The method as recited in Claim 6 wherein said first spacer insulating layer forms a
- 2 thicker composition proximate a center of said substrate and a thinner composition toward an
- 3 edge of said substrate and said second spacer insulating layer forms a thinner composition
- 4 proximate said center of said substrate and a thicker composition toward said edge of said
- 5 substrate.

2

substrate, comprising:

- 1 9. The method as recited in Claim 6 wherein said split gate flash memory cell is located
- 2 proximate a center of said substrate, said first spacer insulating layer having a thicker
- 3 composition and said second spacer insulating layer having a thinner composition.
- 1 10. The method as recited in Claim 6 wherein said first spacer insulating layer is formed by a
- 2 low pressure tetraethyl orthosilicate layer and said second spacer insulating layer is formed by a
- 3 plasma enhanced tetraethyl orthosilicate layer.

- 1 11. A split gate flash memory cell, comprising: 2 a substrate; 3 a substrate insulating layer overlying said substrate; 4 a floating gate overlying said substrate insulating layer; a floating gate insulating layer overlying said floating gate; and 5 6 a composite floating gate spacer, including: 7 a first spacer insulating layer overlying said floating gate insulating layer and 8 having a first deposition distribution that varies as a function of a location of said split gate flash 9 memory cell on said substrate, and a second spacer insulating layer overlying said first spacer insulating layer and 10 11 having a second deposition distribution that varies in substantial opposition to said first 12 deposition distribution of said first spacer insulating layer as a function of said location of said split gate flash memory cell on said substrate. 13 1 12. The split gate flash memory cell as recited in Claim 11, further comprising: 2 a coupling spacer that extends between said floating gate and said substrate insulating 3 layer adjacent a source of said split gate flash memory cell; and 4 a composite contact spacer overlying said coupling spacer. 1 13. The split gate flash memory cell as recited in Claim 12, further comprising: 2 a common source line located adjacent said composite floating gate spacer and composite 3 contact spacer and overlying said source;
 - a tunneling insulating layer located adjacent said composite floating gate spacer on an opposing side from said common source line;

- a control gate located adjacent said tunneling insulating layer; and
- 7 a drain about said control gate and recessed into said substrate.
- 1 14. The split gate flash memory cell as recited in Claim 11 wherein said first spacer
- 2 insulating layer forms a thicker composition proximate a center of said substrate and a thinner
- 3 composition toward an edge of said substrate and said second spacer insulating layer forms a
- 4 thinner composition proximate said center of said substrate and a thicker composition toward
- 5 said edge of said substrate.
- 1 15. The split gate flash memory cell as recited in Claim 11 wherein said first spacer
- 2 insulating layer is formed by a low pressure tetraethyl orthosilicate layer and said second spacer
- 3 insulating layer is formed by a plasma enhanced tetraethyl orthosilicate layer.

- 1 16. A method of forming a split gate flash memory cell, comprising:
- 2 providing a substrate;
- 3 forming a substrate insulating layer over said substrate;
- 4 forming a floating gate over said substrate insulating layer;
- forming a floating gate insulating layer over said floating gate; and
- forming a composite floating gate spacer, including:
- depositing a first spacer insulating layer over said floating gate insulating layer,
- 8 said first spacer insulating layer having a first deposition distribution that varies as a function of
- 9 a location of said split gate flash memory cell on said substrate, and
- depositing a second spacer insulating layer over said first spacer insulating layer,
- said second spacer insulating layer having a second deposition distribution that varies in
- substantial opposition to said first deposition distribution of said first spacer insulating layer as a
- function of said location of said split gate flash memory cell on said substrate.
- 1 17. The method as recited in Claim 16, further comprising:
- forming a coupling spacer between said floating gate and a source of said split gate flash
- 3 memory cell; and
- 4 forming a composite contact spacer over said coupling spacer.
- 1 18. The method as recited in Claim 17, further comprising:
- 2 forming a common source line adjacent said composite floating gate spacer and
- 3 composite contact spacer and overlying said source;
- 4 forming a tunneling insulating layer adjacent said composite floating gate spacer on an
- 5 opposing side from said common source line;

- forming a control gate adjacent said tunneling insulating layer; and
- forming a drain about said control gate and recessed into said substrate.
- 1 19. The method as recited in Claim 16 wherein said first spacer insulating layer forms a
- 2 thicker composition proximate a center of said substrate and a thinner composition toward an
- 3 edge of said substrate and said second spacer insulating layer forms a thinner composition
- 4 proximate said center of said substrate and a thicker composition toward said edge of said
- 5 substrate.
- 1 20. The method as recited in Claim 16 wherein said first spacer insulating layer is formed by
- 2 a low pressure tetraethyl orthosilicate layer and said second spacer insulating layer is formed by
- 3 a plasma enhanced tetraethyl orthosilicate layer.

- 1 21. A composite spacer for use with a split gate flash memory cell on a substrate, comprising:
- a first spacer insulating layer having a substantially uniform deposition distribution
- across a surface thereof; and
- 4 a second spacer insulating layer overlying said first spacer insulating layer and having a
- 5 varying deposition distribution across a surface thereof, said second spacer insulating layer
- 6 having a thinner composition in selected regions of said split gate flash memory cell.
- 1 22. The composite spacer as recited in Claim 21 wherein said composite spacer forms a
- 2 composite contact spacer proximate a composite floating gate spacer of said split gate flash
- 3 memory cell.
- 1 23. The composite spacer as recited in Claim 21 wherein said selected region is a narrow
- 2 region between composite floating gate spacers of said split gate flash memory cell, said second
- 3 spacer insulating layer having a thinner composition therebetween.
- 1 24. The composite spacer as recited in Claim 21 wherein said first spacer insulating layer is a
- 2 hot temperature oxide layer.
- 1 25. The composite spacer as recited in Claim 21 wherein said second spacer insulating layer
- 2 is a resist protect oxide layer.

- 1 26. A method of forming a composite spacer for use with a split gate flash memory cell on a
- 2 substrate, comprising:
- 3 providing a first spacer insulating layer having a substantially uniform deposition
- 4 distribution across a surface thereof; and
- depositing a second spacer insulating layer over said first spacer insulating layer, said
- 6 second spacer insulating layer having a varying deposition distribution across a surface thereof,
- 7 said second spacer insulating layer having a thinner composition in selected regions of said split
- 8 gate flash memory cell.
- 1 27. The method as recited in Claim 26 wherein said composite spacer forms a composite
- 2 contact spacer proximate a composite floating gate spacer of said split gate flash memory cell.
- 1 28. The method as recited in Claim 26 wherein said selected region is a narrow region
- 2 between composite floating gate spacers of said split gate flash memory cell, said second spacer
- 3 insulating layer having a thinner composition therebetween.
- 1 29. The method as recited in Claim 26 wherein said first spacer insulating layer is formed by
- 2 a hot temperature oxide layer.
- 1 30. The method as recited in Claim 26 wherein said second spacer insulating layer is formed
- 2 by a resist protect oxide layer.

1 31. A split gate flash memory cell, comprising: 2 a substrate; 3 a substrate insulating layer overlying said substrate; 4 a floating gate overlying said substrate insulating layer; 5 a floating gate insulating layer overlying said floating gate; and 6 a composite contact spacer located proximate said floating gate, including: 7 a first spacer insulating layer having a substantially uniform deposition 8 distribution across a surface thereof, and 9 a second spacer insulating layer overlying said first spacer insulating layer and 10 having a varying deposition distribution across a surface thereof, said second spacer insulating 11 layer having a thinner composition in selected regions of said split gate flash memory cell. 32. 1 The split gate flash memory cell as recited in Claim 31, further comprising: 2 a coupling spacer that extends between said floating gate and said substrate insulating 3 layer adjacent a source of said split gate flash memory cell and underlying said composite 4 contact spacer; and 5 a composite floating gate spacer overlying said floating gate insulating layer. 33. 1 The split gate flash memory cell as recited in Claim 32, further comprising: 2 a common source line located adjacent said composite floating gate spacer and composite 3 contact spacer and overlying said source; 4 a tunneling insulating layer located adjacent said composite floating gate spacer on an 5 opposing side from said common source line; a control gate located adjacent said tunneling insulating layer; and 6 7 a drain about said control gate and recessed into said substrate.

-34-

TSM03-0649

- 1 34. The split gate flash memory cell as recited in Claim 31 wherein said selected region is a
- 2 narrow region adjacent a composite floating gate spacer of said split gate flash memory cell, said
- 3 second spacer insulating layer having a thinner composition therebetween.
- 1 35. The split gate flash memory cell as recited in Claim 31 wherein said first spacer
- 2 insulating layer is a hot temperature oxide layer and said second spacer insulating layer is a resist
- 3 protect oxide layer.

1 36. A method of forming a split gate flash memory cell, comprising: 2 providing a substrate; 3 forming a substrate insulating layer over said substrate; 4 forming a floating gate over said substrate insulating layer; 5 forming a floating gate insulating layer over said floating gate; and 6 forming a composite contact spacer proximate said floating gate, including: 7 providing a first spacer insulating layer having a substantially uniform deposition 8 distribution across a surface thereof, and 9 depositing a second spacer insulating layer over said first spacer insulating layer, 10 said second spacer insulating layer having a varying deposition distribution across a surface 11 thereof, said second spacer insulating layer having a thinner composition in selected regions of 12 said split gate flash memory cell. 1 37. The method as recited in Claim 36, further comprising: 2 forming a coupling spacer between said floating gate and a source of said split gate flash 3 memory cell and underlying said composite contact spacer; and 4 forming a composite floating gate spacer over said floating gate insulating layer. 38. 1 The method as recited in Claim 37, further comprising: 2 forming a common source line adjacent said composite floating gate spacer and 3 composite contact spacer and overlying said source; 4 forming a tunneling insulating layer adjacent said composite floating gate spacer on an 5 opposing side from said common source line; 6 forming a control gate adjacent said tunneling insulating layer; and

7

forming a drain about said control gate and recessed into said substrate.

- 1 39. The method as recited in Claim 36 wherein said selected region is a narrow region
- 2 adjacent a composite floating gate spacer of said split gate flash memory cell, said second spacer
- 3 insulating layer having a thinner composition therebetween.
- 1 40. The method as recited in Claim 36 wherein said first spacer insulating layer is formed by
- 2 a hot temperature oxide layer and said second spacer insulating layer is formed by a resist protect
- 3 oxide layer.

- 1 41. A coupling spacer for use with a split gate flash memory cell on a substrate having a
- 2 substrate insulating layer thereon comprising a conductive layer that extends between a floating
- 3 gate and said substrate insulating layer adjacent a source recessed into said substrate of said split
- 4 gate flash memory cell.
- 1 42. The coupling spacer as recited in Claim 41 wherein said conductive layer is doped
- 2 polycrystalline silicon.
- 1 43. The coupling spacer as recited in Claim 42 wherein said doped polycrystalline silicon has
- 2 a thickness of about 200 angstroms.
- 1 44. The coupling spacer as recited in Claim 41 wherein said coupling spacer is located
- 2 proximate a composite floating gate spacer of said split gate flash memory cell.
- 1 45. The coupling spacer as recited in Claim 41 wherein said coupling spacer underlies a
- 2 composite contact spacer of said split gate flash memory cell.

- 1 46. A method of forming a coupling spacer for use with a split gate flash memory cell on a
- 2 substrate having a substrate insulating layer thereon comprising forming a conductive layer that
- 3 extends between a floating gate and said substrate insulating layer adjacent a source recessed into
- 4 said substrate of said split gate flash memory cell.
- 1 47. The method as recited in Claim 46 wherein said conductive layer is doped polycrystalline
- 2 silicon.
- 1 48. The method as recited in Claim 47 wherein said doped polycrystalline silicon has a
- 2 thickness of about 200 angstroms.
- 1 49. The method as recited in Claim 46 wherein said coupling spacer is located proximate a
- 2 composite floating gate spacer of said split gate flash memory cell.
- 1 50. The method as recited in Claim 46 wherein said coupling spacer underlies a composite
- 2 contact spacer of said split gate flash memory cell.

- 1 51. A split gate flash memory cell, comprising: 2 a substrate; a source recessed into said substrate; 3 a substrate insulating layer overlying said substrate; 4 5 a floating gate overlying said substrate insulating layer; 6 a floating gate insulating layer overlying said floating gate; and 7 a coupling spacer including a conductive layer that extends between said floating gate 8 and said substrate insulating layer adjacent said source. 1 52. The split gate flash memory cell as recited in Claim 51, further comprising: 2 a composite floating gate spacer overlying said floating gate insulating layer; and 3 a composite contact spacer located proximate said composite floating gate spacer. 1 53. The split gate flash memory cell as recited in Claim 52, further comprising: 2 a common source line located adjacent said composite floating gate spacer and composite 3 contact spacer and overlying said source; 4 a tunneling insulating layer located adjacent said composite floating gate spacer on an 5
- opposing side from said common source line;
- a control gate located adjacent said tunneling insulating layer; and 7 a drain about said control gate and recessed into said substrate.
- 1 54. The split gate flash memory cell as recited in Claim 51 wherein said conductive layer is 2 doped polycrystalline silicon having a thickness of about 200 angstroms.
- 1 55. The split gate flash memory cell as recited in Claim 51 wherein said coupling spacer 2 underlies a composite contact spacer of said split gate flash memory cell.

6

- 1 56. A method of forming a split gate flash memory cell, comprising:
- 2 providing a substrate;
- 3 forming a source recessed into said substrate;
- 4 forming a substrate insulating layer over said substrate;
- 5 forming a floating gate over said substrate insulating layer;
- forming a floating gate insulating layer over said floating gate; and
- forming a coupling spacer including a conductive layer that extends between said floating
- 8 gate and said substrate insulating layer adjacent said source.
- 1 57. The method as recited in Claim 56, further comprising:
- 2 forming a composite floating gate spacer over said floating gate insulating layer; and
- 3 forming a composite contact spacer proximate said composite floating gate spacer.
- 1 58. The method as recited in Claim 57, further comprising:
- 2 forming a common source line adjacent said composite floating gate spacer and
- 3 composite contact spacer and overlying said source;
- 4 forming a tunneling insulating layer adjacent said composite floating gate spacer on an
- 5 opposing side from said common source line;
- 6 forming a control gate adjacent said tunneling insulating layer; and
- forming a drain about said control gate and recessed into said substrate.
- 1 59. The method as recited in Claim 56 wherein said conductive layer is doped polycrystalline
- 2 silicon having a thickness of about 200 angstroms.
- 1 60. The method as recited in Claim 56 wherein said coupling spacer underlies a composite
- 2 contact spacer of said split gate flash memory cell.